

Internal Revenue Service
memorandum

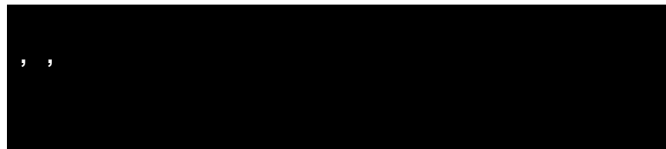
date: MAY 11 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

RE: CC:EE:3 - TR-45-315-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated February 26, 1991, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that [REDACTED] became an employer, within the meaning of Section 3231 of the Internal Revenue Code, on [REDACTED], the date of the decision in ICC Finance Docket No. [REDACTED], which authorized [REDACTED] to acquire and operate a rail line. It should file a Form CT-1 for [REDACTED] and Forms 941-E should be filed for the appropriate periods of [REDACTED].

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

cc: Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

08684

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

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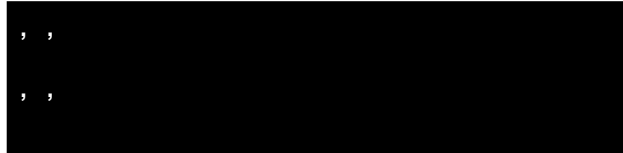
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

FEB 20 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script that reads "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

0284B

EMPLOYER STATUS DETERMINATION RATIONALE

owns and operates approximately [redacted] miles of rail line formerly owned by [redacted], extending from a point [redacted] feet south of [redacted], near [redacted] (near former [redacted] milepost [redacted]), to a point near [redacted], near [redacted] (near [redacted] milepost [redacted]). Authority for the acquisition and operation of this line is set forth in ICC Finance Docket No. [redacted]. [redacted] also owns track from [redacted] to [redacted] ([redacted] miles) and from [redacted] to [redacted] ([redacted] miles). [redacted] does not have any employees.

Based on information furnished, it is determined that [redacted] became a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [redacted], the date of the decision in ICC Finance Docket No. [redacted], which authorized [redacted] to acquire and operate a rail line.